

**INSTRUCTIONS TO COMPLETE  
CLAY PROPERTY TAX RETURN**

1. Provide your full name, address, telephone number and Federal Identification number (FIN) or social security number as requested in the top block of the form. Complete a separate return for each county. You may duplicate the form as needed.
2. Under Active Property list, for each property owner under lease, its map ID, name and address, percentage of ownership, tons of saleable product upon which you paid royalty to the owner and the royalty rate of the lease. If some or all of the production was from reserves owned by you, an economic royalty rate will be imputed for each ton produced from your ownership.
3. Under Inactive Property provide, for each property under your control, the map ID, name and address of the owner and number of acres under permit to be mined and acres not yet permitted or idle. If there are several owners on a property, list each one in a separate line with their percentages of ownership. List the total acreage for the entire property on the first line of the group. When listing inactive properties take care not to **DUPLICATE** the permitted acreage by including areas already listed and accounted for under active properties.
4. Attach a map(s) based on separate United States Geologic Survey (USGS) topographic or planimetric quadrangles at a scale of 1:24,000 (1" = 2000') showing the following:
  - A. Outline of all properties under your control. Adjacent tracts of common ownership can be consolidated into larger parcels. Identify each parcel by number, letter or combination of both. This identifier must match the one listed in your return.
  - B. Use a different color or pattern to show leased properties from properties owned by you.
  - C. Outline of all permitted areas.
  - D. Area mined in the prior year and areas mined in past years.
  - E. A legend/title block clearly describing the meaning of the colors and patterns used in the map. Include the tax year and county. If necessary for clarity, you may supplement but not substitute your filing with maps at a scale other than 1:24,000.
5. Complete your filing by signing and dating your return in the verification block as required for a valid return.